

Error Resolution System (ERS) – Privacy Impact Assessment

PIA Approval Date: February 27, 2009

System Overview:

ERS provides for the correction of errors associated with taxpayer input submissions. The Error inventory is managed on an ERS data base and corrected documents are validated by Generalized Mainline Framework (GMF) modules.

Systems of Records Notice (SORN):

- Treasury/IRS 22.054 Subsidiary Accounting Files
- Treasury/IRS 22.060 Automated Non Master File
- Treasury/IRS 22.062 Electronic Filing Records
- Treasury/IRS 24.030 CADE Individual Master File (IMF), Formerly Individual Master File (IMF)
- Treasury/IRS 24.046 CADE Business Master File (BMF), Formerly Business Master File (BMF)
- Treasury/IRS 34.037 IRS Audit Trail and Security Record

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

A. Taxpayer — Taxpayer Identification Number (TIN), Social Security Number (SSN), Name, Address, Date of Birth, Place of Birth, Sex, Race, etc. Taxpayer information stored within ERS includes all information listed on a taxpayer's tax return.

B. Employee — User ID Number, Name.

C. Audit Trail Information — Audit trails are handled by MITS EOps administrators and are outside the scope of ERS. Personally identifiable information is not stored in audit trails.

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

A. IRS — All data elements are obtained from the GMF via daily disk files.

B. Taxpayer — Data elements are not obtained directly from taxpayers. Income reporting information for processing tax returns and entity information from the taxpayers is obtained through GMF via daily disk files.

C. Employee — Employee numbers input by a user's manager are entered into ERS for statistical analysis purposes only.

3. Is each data item required for the business purpose of the system? Explain.

Yes, the use of the data is relevant and necessary for the ERS system. ERS is the pipeline for many systems that transform batches of data into individual and business returns for posting to the Master File.

4. How will each data item be verified for accuracy, timeliness, and completeness?

Data comes from agent or taxpayer submission for current filing periods and as such must be considered timely and relevant. Taxpayer and miscellaneous data are processed through a series of validations. These validations are:

- **Block-Out-of-Balance (BOB) Processing.** Raw Accounting- block units (batches) which have not balanced are reviewed and corrected.
- **Raw Data Validation Processing.** After validation of each document, post-validation status is determined and document is routed for appropriate processing. Validation includes Document Specific validation for each return, and additional TIN correction, entity validation, and revenue protection checks for F1040 returns.
- **Error and Reject Correction Processing and Revalidation.** Documents determined to be in error or reject status and not on the separate ERS are corrected via GMF error/reject processing (Error and Reject paper registers). Corrected documents are revalidated and routed for appropriate processing. In addition to the Error and Reject registers, associated reports for all Master File systems processed by GMF (BMF, IMF, Information Returns Processing Document Specific/IRP, and Individual Retirement Accounts File/Employee Plans Master File Document Specific) (IRAF/EPMF) are created.
- **All IMF documents input via Electronic Filing (ELF) come through modified GMF processing on a daily basis.**

5. Is there another source for the data? Explain how that source is or is not used.

No. ERS has no other sources for the data.

6. Generally, how will data be retrieved by the user?

Data is retrieved by Computing and/or Service Center personnel on an as needed basis by use of file searches and document retrieval actions. The file searches are directed to whatever taxpayer identifying information needed at the time of research. It could include SSN, name control, or Document Locator Number (DLN).

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Yes. File searches are directed to whatever taxpayer identifying information is needed at the time of research. It could include SSN, name control, or DLN.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

ERS does not have any end-users; only the database administrators at the computing centers. All users of ERS data come from IDRS. Managers who have the ability to use command codes can access ERS data, but only through IDRS. There are no system administrators to the ERS application, thus no system administrators have access to ERS data. Developers only have access to the development environment, and not the data stored in the production environment. Other users include database administrators. The database administrators only have access to the ERS COBOL database area within the individual computing centers. Contractors do not have access to data in ERS.

- **Role:** Database Administrators
- **Permissions:** Access to the ERS COBOL database area within the individual computing centers

9. How is access to the data by a user determined and by whom?

Access is determined by functional business needs. GMF is a framework that receives data via batch mode and outputs files to ERS. Managers authorize the ability of users to gain access to command codes.

10. Do other IRS systems provide, receive, or share data in the system?

Yes. The ERS application does not directly connect with applications internal to IRS. Since there are no interconnections between IRS owned systems and external systems for ERS, no MOU or ISA is required. ERS obtains, sends, or shares data/information with the following IRS applications:

- ERS receives data from and provides data to the Generalized Mainline Framework (GMF) via a disk file. All data is transmitted through internal data flow within the UNISYS mainframe environment.
- ERS utilizes IDRS for all user identification and authentication to the application.
- ERS transmits the status of specific returns to the Service Center Control File Processing (SCCF) application via a disk file through the Daily Taxpayer Information File (TIF) update.
- ERS transmits what processing occurred, along with the associated fields that were changed to the Tax Return Database (TRDB) application via a disk file.
- ERS sends notice indicators via a disk file letting the Notice Review Processing System (NRPS) which is a subsystem of the Individual Master File (IMF) know something should be sent to a taxpayer and what type of letter they should create.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

- GMF was certified on June 7, 2006. A PIA was completed for GMF on August 10, 2007.
- IDRS was certified on May 18, 2006. A PIA was completed for IDRS on March 23, 2006.
- SCCF was certified on June 7, 2006. A PIA was completed for SCCF on May 3, 2006.
- TRDB was certified on May 18, 2007. A PIA was completed for TRDB on May 22, 2006.
- IMF was certified on June 21, 2007. A PIA was completed for IMF on June 7, 2007.

12. Will other agencies provide, receive, or share data in any form with this system?

No. Other agencies will not provide, receive, or share data in any form with this system. Once the data has left the ERS Pipeline it is determined by other systems if the data would go to external parties (e.g. Individual Master File).

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

The Computing Centers are responsible for erasing tapes or deleting files at the end of the retention periods. Disk files are deleted according to parameters set up for each file in accordance with IRM 1.15.8-1.

14. Will this system use technology in a new way?

No. This system will not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

No. ERS is not designed to identify, track, locate, or monitor individuals.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

No. ERS is not designed to identify, locate, and monitor groups of people.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently? Explain.

No. The purpose of the system is to provide for the correction of errors associated with taxpayer input submissions.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

Not applicable to ERS.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?

Not applicable to ERS.

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